



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

June 10, 2014

MR. J. KENT WIMMER, TREASURER
WESTERN SUGAR COOPERATIVE POLITICAL
ACTION COMMITTEE
7555 EAST HAMPDEN AVENUE, SUITE 600
DENVER, CO 80231

Response Due Date
07/15/2014

IDENTIFICATION NUMBER: C00446674

REFERENCE: APRIL QUARTERLY REPORT (01/01/2014 - 03/31/2014)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. **Failure to adequately respond by the response date noted above could result in an audit or enforcement action.** Additional information is needed for the following 3 item(s):

1. The beginning cash balance of this report does not equal the ending balance of your Year-End Report (7/1/13-12/31/13). Please correct this discrepancy and amend all subsequent report(s) that may be affected by the correction. (2 U.S.C. § 434)(b)(1))
2. Your calculations for Line 8 appear to be incorrect. Cash on hand at the close of the current reporting period should always equal the closing calendar year to date cash on hand amount. Please provide the corrected total on the Summary Page. (2 U.S.C. § 434(b))
3. Schedule A (see attached) discloses one or more contributions which appears to be from a corporation(s). Please be advised that 2 U.S.C. §441b(a) prohibits the receipt of contributions from corporations unless made from a separate segregated fund established by the corporation. Limited liability companies (LLCs) that choose to be treated as corporations under the Internal Revenue Service rules, or have shares that are traded publicly, are considered corporations. In the event that the LLC is treated as a partnership under IRS rules, the aforementioned contributions are to be attributed to each member in direct proportion to his or her share of the LLC's profit or by agreement of its members. Each member who has contributed in excess of \$200 for the calendar year should be identified by name, address, amount of contribution, name of

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employer, occupation and aggregate total on Schedule A. (11 CFR §110.1(g)(1) through (5))

If any apparently prohibited contribution in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information.

If you have received a prohibited contribution(s), you may have to make a refund. If within 30 days of receipt you (1) transferred the prohibited amount to an account not used to influence federal elections, and (2) provided written notice to the person making the contribution of the option of receiving a refund, you may retain the contribution in an account not used to influence federal elections. Any request from a donor for a refund must be honored.

If the foregoing conditions for transfers to a non-federal account were not met within 30 days of receipt, the prohibited amount must be refunded. (11 CFR §103.3(b)(1))

Please inform the Commission of your corrective action promptly in writing and provide a photocopy of your check for any transfer out or refund. In addition, any transfers out or refunds should be disclosed on Schedule B supporting Line 22 or 28 of the report covering the period during which the transaction was made.

Although the Commission may take further legal action concerning the acceptance of a prohibited contribution, prompt action by your committee to transfer out or refund the amount will be taken into consideration.

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. **Requests for extensions of time in which to respond will not be considered.**

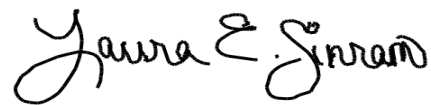
Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you should have any questions regarding this matter or wish to verify the adequacy of your response, please

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contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1157.

Sincerely,

A handwritten signature in black ink that reads "Laura E. Sinram". The signature is written in a cursive style with a large, stylized "L" and "S".

Laura Sinram
Sr. Campaign Finance & Reviewing Analyst
Reports Analysis Division

Excessive, Prohibited, and Impermissible Contributions
Western Sugar Cooperative Political Action Committee (C00446674)

Contributions from Possible Prohibited Entities

| Contributor Name | Date | Amount | Report |
|-------------------------|-------------|---------------|----------------------|
| Country Cruizin' | 3/18/14 | \$769.76 | 2014 April Quarterly |
| Ron Walter Farms | 3/18/14 | \$252.50 | 2014 April Quarterly |
| Benzel Brothers | 3/18/14 | \$1,050.94 | 2014 April Quarterly |
| RDK Farms | 3/18/14 | \$354.78 | 2014 April Quarterly |
| Three N Farm | 3/18/14 | \$318.37 | 2014 April Quarterly |
| Krueger Enterprises | 3/18/14 | \$838.67 | 2014 April Quarterly |